

EXTENDED TO NOVEMBER 15, 2019

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

2018

Open to Public Inspection

Form 990-PF

Department of the Treasury Internal Revenue Service

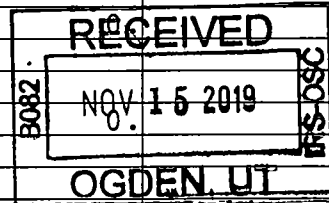
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For calendar year 2018 or tax year beginning, and ending

Name of foundation: DAVID ROSENBERG CHILDREN FOUNDATION
Employer identification number: 75-2518673
Telephone number: 214-696-2477
Address: 13140 COIT ROAD, STE 210, DALLAS, TX 75240
Fair market value of all assets at end of year: \$1,374,037
Accounting method: Cash

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (Total 22,923), Operating and Administrative Expenses (Total 76,951), and Net investment income (58,970).

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash - non-interest-bearing					
	2 Savings and temporary cash investments			12,845.	249,744.	249,744.
	3 Accounts receivable ▶					
	Less: allowance for doubtful accounts ▶					
	4 Pledges receivable ▶					
	Less: allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons					
	7 Other notes and loans receivable ▶					
	Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments - U.S. and state government obligations					
	b Investments - corporate stock STMT 5			1,272,405.	1,017,525.	1,124,293.
	c Investments - corporate bonds					
	11 Investments - land, buildings, and equipment: basis ▶					
Less: accumulated depreciation ▶						
12 Investments - mortgage loans						
13 Investments - other						
14 Land, buildings, and equipment: basis ▶						
Less: accumulated depreciation ▶						
15 Other assets (describe ▶)						
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)			1,285,250.	1,267,269.	1,374,037.	
Liabilities	17 Accounts payable and accrued expenses					
	18 Grants payable					
	19 Deferred revenue					
	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable					
22 Other liabilities (describe ▶)						
23 Total liabilities (add lines 17 through 22)			0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26, and lines 30 and 31 ▶ <input checked="" type="checkbox"/>					
	24 Unrestricted			1,285,250.	1,267,269.	
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input type="checkbox"/>					
	27 Capital stock, trust principal, or current funds					
	28 Paid-in or capital surplus, or land, bldg., and equipment fund					
	29 Retained earnings, accumulated income, endowment, or other funds					
30 Total net assets or fund balances			1,285,250.	1,267,269.		
31 Total liabilities and net assets/fund balances			1,285,250.	1,267,269.		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,285,250.
2 Enter amount from Part I, line 27a	2	-17,981.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,267,269.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,267,269.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			
b SEE ATTACHED STATEMENTS			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a			
b			
c			
d			
e 684,946.		648,899.	36,047.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			36,047.

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	36,047.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	-33,164.

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

Yes No

If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2017	62,524.	1,243,714.	.050272
2016	65,343.	1,110,807.	.058825
2015	81,414.	1,300,983.	.062579
2014	43,556.	1,348,605.	.032297
2013	55,604.	1,002,850.	.055446

2 Total of line 1, column (d)	2	.259419
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years	3	.051884
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	1,326,316.
5 Multiply line 4 by line 3	5	68,815.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	590.
7 Add lines 5 and 6	7	69,405.
8 Enter qualifying distributions from Part XII, line 4	8	63,000.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	1,179.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b).		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	0.
3	Add lines 1 and 2	3	1,179.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	1,179.
6	Credits/Payments:		
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a	724.
b	Exempt foreign organizations - tax withheld at source	6b	0.
c	Tax paid with application for extension of time to file (Form 8868)	6c	1,000.
d	Backup withholding erroneously withheld	6d	0.
7	Total credits and payments. Add lines 6a through 6d	7	1,724.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0.
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	545.
11	Enter the amount of line 10 to be Credited to 2019 estimated tax <input type="checkbox"/> 545. Refunded <input type="checkbox"/>	11	0.

Part VII-A Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
d		
e		
2		X
3		X
4a		X
4b		
5		X
6	X	
7	X	
8a		
8b	X	
9		X
10		X

N/A

2

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>		X
14 The books are in care of ▶ <u>OSCAR ROSENBERG</u> Telephone no. ▶ <u>214-696-2477</u> Located at ▶ <u>13140 COIT ROAD, SUITE 210, DALLAS, TX</u> ZIP+4 ▶ <u>75240</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year ▶ <u>15</u> <u>N/A</u>		
16 At any time during calendar year 2018, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions Organizations relying on a current notice regarding disaster assistance, check here <u>N/A</u> ▶ <input type="checkbox"/>		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2018?		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) <u>N/A</u>		
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2018 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2018.) <u>N/A</u>		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2018?		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year, did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions Yes No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions Yes No
 Organizations relying on a current notice regarding disaster assistance, check here N/A

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? Yes No
 If "Yes," attach the statement required by Regulations section 53.4945-5(d). N/A

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
 If "Yes" to 6b, file Form 8870. N/A

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? Yes No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? Yes No
 N/A

8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? Yes No

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
OSCAR ROSENBERG 13140 COIT ROAD, STE 210 DALLAS, TX 75240	PRESIDENT 0.00	0.	0.	0.
SHELDON ROSENBERG 13140 COIT ROAD, STE 210 DALLAS, TX 75240	SECRETARY TREASURER 0.00	0.	0.	0.
BERNARD ROSENBERG 13140 COIT ROAD, STE 210 DALLAS, TX 75240	VICE PRESIDENT 0.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000 0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶ 0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 THE FOUNDATION'S CHARITABLE ACTIVITY IS TO PROVIDE SUPPORT TO VARIOUS CHARITABLE ORGANIZATIONS.	0.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
3 All other program-related investments. See instructions.	

Total. Add lines 1 through 3 ▶ 0.

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,215,220.
b	Average of monthly cash balances	1b	131,294.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,346,514.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,346,514.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	20,198.
5	Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,326,316.
6	Minimum investment return Enter 5% of line 5	6	66,316.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	66,316.
2a	Tax on investment income for 2018 from Part VI, line 5	2a	1,179.
b	Income tax for 2018. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,179.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	65,137.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	65,137.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	65,137.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	63,000.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	63,000.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions Subtract line 5 from line 4	6	63,000.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				65,137.
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2018:				
a From 2013				
b From 2014				
c From 2015	1,888.			
d From 2016	11,617.			
e From 2017	1,290.			
f Total of lines 3a through e	14,795.			
4 Qualifying distributions for 2018 from Part XII, line 4: ▶ \$ 63,000.				
a Applied to 2017, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2018 distributable amount				63,000.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a))	2,137.			2,137.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	12,658.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2017. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2013 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	12,658.			
10 Analysis of line 9:				
a Excess from 2014				
b Excess from 2015				
c Excess from 2016	11,368.			
d Excess from 2017	1,290.			
e Excess from 2018				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

- 1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2018, enter the date of the ruling ▶
- b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year		Prior 3 years		(e) Total
	(a) 2018	(b) 2017	(c) 2016	(d) 2015	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities.					
Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)

- 1 **Information Regarding Foundation Managers:**
- a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

NONE

- b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

- 2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**
- Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

- a The name, address, and telephone number or email address of the person to whom applications should be addressed:

OSCAR ROSENBERG, 214-696-2477
13140 COIT ROAD, STE 210, DALLAS, TX 75240

- b The form in which applications should be submitted and information and materials they should include:

SEE ATTACHED STATEMENT

- c Any submission deadlines:

NONE

- d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

NO RESTRICTIONS OR LIMITATIONS

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
AMERICAN FRIENDS OF BIRCHAS MORDECHAI 15 HERSCHEL TERRACE MONSEY, NY 10952	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	2,500.
AMERICAN FRIENDS OF HADAR 190 AMSTERDAM AVENUE NEW YORK, NY 10023	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	1,800.
AMERICAN FRIENDS OF KUPAT 4415 14TH AVE BROOKLYN, NY 11219	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	1,000.
AMERICAN FRIENDS OF YESHIVA MIGDAL TORAH 13723 76TH AVENUE FLUSHING, NY 11367	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	2,000.
BETH JACOB HIGH SCHOOL FOR GIRLS 5100 W 14TH AVENUE DENVER, CO 80204	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	3,000.
Total	SEE CONTINUATION SHEET(S)			63,000.
b Approved for future payment				
NONE				
Total				0.

DAVID ROSENBERG CHILDREN FOUNDATION

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a AETNA INC NEW COM,	P	09/28/17	09/27/18
b ALIBABA GROUP HLDG LTD SPONSORED ADS	P	06/15/18	12/24/18
c APTIV PLC COM USD0.01	P	11/16/17	10/05/18
d ASHLAND GLOBAL HLDGSINC COM	P	11/28/17	04/30/18
e CARNIVAL CORP PAIREDCTF	P	10/11/17	04/30/18
f CITIZENS FINL GROUP INC COM	P	11/01/17	08/24/18
g DELPHI TECHNOLOGIES PLC COM	P	11/16/17	04/23/18
h DEVON ENERGY CORP NEW	P	04/18/18	11/27/18
i EQUIFAX INC, EFX	P	01/26/18	11/19/18
j FIRST DATA CORP NEW COM CL A,	P	08/24/18	11/20/18
k HAIN CELESTIAL GROUPING	P	07/20/17	04/05/18
l LEIDOS HLDGS INC COM	P	05/04/18	12/21/18
m LENNAR CORP CL A	P	10/30/17	05/22/18
n LENNAR CORP CL B	P	10/30/17	01/03/18
o THERMO FISHER SCIENTIFIC INC,	P	06/29/18	12/21/18

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 35,561.		27,259.	8,302.
b 20,153.		30,620.	-10,467.
c 3,972.		4,088.	-116.
d 22,392.		21,183.	1,209.
e 20,719.		21,839.	-1,120.
f 22,565.		21,132.	1,433.
g 822.		865.	-43.
h 16,590.		21,991.	-5,401.
i 23,302.		28,894.	-5,592.
j 21,339.		32,559.	-11,220.
k 7,702.		10,314.	-2,612.
l 22,064.		25,606.	-3,542.
m 21,273.		23,947.	-2,674.
n 269.		233.	36.
o 23,045.		21,863.	1,182.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			** 8,302.
b			** -10,467.
c			** -116.
d			** 1,209.
e			** -1,120.
f			** 1,433.
g			** -43.
h			** -5,401.
i			** -5,592.
j			** -11,220.
k			** -2,612.
l			** -3,542.
m			** -2,674.
n			** 36.
o			** 1,182.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8 }	3

DAVID ROSENBERG CHILDREN FOUNDATION

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a WALMART INC COM	P	05/23/17	04/27/18
b ZIMMER BIOMET HLDGS INC COM	P	09/07/18	12/20/18
c ACTIVISION BLIZZARD INC COM	P	11/11/15	11/19/18
d ALTRIA GROUP INC	P	03/10/16	02/14/18
e ANALOG DEVICES INC COM	P	06/21/17	09/06/18
f APTIV PLC COM USD0.01	P	12/08/16	10/05/18
g BRISTOL MYERS SQUIBB	P	01/07/13	01/09/18
h CHARTER COMMUNICATIONS INC NEW CL A	P	03/21/16	04/27/18
i CITIGROUP INC COM NEW, C	P	11/14/16	09/07/18
j COMERICA INC, CMA	P	02/03/17	10/17/18
k DELPHI TECHNOLOGIES PLC COM USD0.01	P	12/08/16	04/23/18
l DOWDUPONT INC COM	P	01/30/14	10/09/18
m FACEBOOK INC-CLASS A	P	03/08/17	11/19/18
n FEDEX CORP COM,	P	04/26/17	10/05/18
o FIDELITY NATIONAL INFORMATION SERVICESIN	P	11/21/16	01/04/18

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 23,853.		21,660.	2,193.
b 22,834.		27,566.	-4,732.
c 45,636.		31,789.	13,847.
d 18,649.		17,926.	723.
e 26,599.		21,917.	4,682.
f 1,986.		1,462.	524.
g 6,182.		3,346.	2,836.
h 23,394.		20,042.	3,352.
i 5,223.		4,080.	1,143.
j 34,041.		29,020.	5,021.
k 4,520.		3,402.	1,118.
l 31,937.		24,585.	7,352.
m 8,043.		8,274.	-231.
n 37,409.		30,430.	6,979.
o 23,749.		19,309.	4,440.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			** 2,193.
b			** -4,732.
c			13,847.
d			723.
e			4,682.
f			524.
g			2,836.
h			3,352.
i			1,143.
j			5,021.
k			1,118.
l			7,352.
m			-231.
n			6,979.
o			4,440.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8	3

DAVID ROSENBERG CHILDREN FOUNDATION

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a GARRETT MOTION INC COM USD0.001	P	07/05/11	10/10/18
b GENERAL DYNAMICS CRP	P	11/30/16	12/06/18
c GOLDMAN SACHS GROUP INC	P	11/11/16	08/15/18
d ORACLE CORP COM	P	10/26/15	03/20/18
e RAYTHEON CO COM NEW	P	03/04/16	06/15/18
f RESIDEO TECHNOLOGIES INC COM	P	07/05/11	10/30/18
g SYMANTEC CORP, SYMC	P	08/17/16	01/18/18
h CAPITAL GAINS DIVIDENDS			
i			
j			
k			
l			
m			
n			
o			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 558.		225.	333.
b 25,106.		26,338.	-1,232.
c 10,321.		9,353.	968.
d 25,874.		21,120.	4,754.
e 22,621.		14,434.	8,187.
f 1,415.		602.	813.
g 23,188.		19,626.	3,562.
h 40.			40.
i			
j			
k			
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			333.
b			-1,232.
c			968.
d			4,754.
e			8,187.
f			813.
g			3,562.
h			40.
i			
j			
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	36,047.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8	3	-33,164.

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
CONGREGATION OHR HATORAH 6324 CHURCHILL WAY DALLAS, TX 75230	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	1,450.
DALLAS AREA TORAH ASSOCIATION 5840 FOREST LANE DALLAS, TX 75230	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	34,000.
FRIENDS OF MEOR ISRAEL 3725 SEVERN RD CLEVELAND HTS, OH 44118	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	5,000.
JEWISH LEARNING CENTER OF DALLAS 7130 CAMPBELL ROAD, SUITE 204 DALLAS, TX 75248	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	1,000.
TORAH DAY SCHOOL OF DALLAS 6921 FRANKFORD RD DALLAS, TX 75252	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	1,500.
TORAH SCHOOLS OF ISRAEL 1607 45TH ST BROOKLYN, NY 11204	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	750.
VA'AD HARABBANIM 221 REGENT DRIVE LAKEWOOD, NJ 08701	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	1,000.
ORTHODOX UNION - NATIONAL CONFERENCE SYNAGOGUE YOUTH 11 BROADWAY NEW YORK, NY 10004	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	6,000.
TEXAS TORAH INSTITUTE 6506 FRANKFORD ROAD DALLAS, TX 75252	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	750.
YESHIVE TORAS CHAIM - DENVER 1555 STUART STREET DENVER, CO 80204	NONE - PUBLIC CHARITY	EXEMPT	CHARITABLE DONATION	750.
Total from continuation sheets				52,700.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
DIVIDENDS	14,529.	40.	14,489.	14,489.	14,489.
OPUS FUND	8,434.	0.	8,434.	8,434.	8,434.
TO PART I, LINE 4	22,963.	40.	22,923.	22,923.	22,923.

FORM 990-PF ACCOUNTING FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	1,075.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 16B	1,075.	0.	0.	0.

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAX	1,200.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	1,200.	0.	0.	0.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGEMENT FEES	11,676.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 23	11,676.	0.	0.	0.

FORM 990-PF

CORPORATE STOCK

STATEMENT 5

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
OPUS INTL FUND	508,434.	508,210.
ALPHABET INC CAP STK CL C	24,171.	31,068.
AON PLC COM USD0.01 CL A	18,558.	39,974.
APPLE INC	16,131.	14,985.
APTIV PLC COM NEW	14,623.	15,393.
BRISTOL MYERS SQUIBB	12,547.	19,493.
C S X CORP	32,308.	40,385.
CITIGROUP INC COM NEW	32,245.	31,236.
FACEBOOK INC COM USD0.000006 CL A	15,858.	15,075.
GOLDMAN SACHS GROUP INC	18,805.	15,870.
HONEYWELL INTL INC	20,019.	46,242.
JOHNSON & JOHNSON	16,555.	32,263.
MOTOROLA SOLUTIONS INC COM NEW	23,060.	34,512.
PIONEER NATURAL RESOURCES CO	22,454.	23,016.
RAYTHEON CO COM NEW	13,806.	16,869.
T MOBILE US INC COM	24,426.	36,576.
VISA INC COM CL A	20,666.	36,284.
CIGNA CORP NEW COM	30,840.	28,488.
CISCO SYS INC COM	20,617.	18,415.
CVS HEALTH CORP COM	25,305.	21,294.
DISNEY WALT CO	29,919.	27,961.
GENERAL MTRS CO COM	16,342.	12,544.
MICROSOFT CORP	31,371.	33,010.
STARWOOD PPTY TR INC COM	28,465.	25,130.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,017,525.	1,124,293.

David Rosenberg Children Foundation
Federal ID # 75-2518673

Attachment to 2018 Form 990-PF

The attached sample application for grants explains how organizations are selected to receive grants or loans. All recipients of grants and loans are “qualified”; in other words, the organizations will use the funds for charitable purposes described in sections 170(c)(1) and 170(c)(2) of the Internal Revenue Code.